

COUNTY OF ELK, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended December 31, 2010

County of Elk, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2010

TABLE OF CONTENTS

| <u>Item</u> | <u>Page Number</u> |
|--|------------------------|
| INTRODUCTORY SECTION | |
| Title Page | |
| Table of Contents | |
| FINANCIAL SECTION | |
| Independent Auditor's Report | 1-2 |
| Statement 1 | |
| Summary of Cash Receipts, Cash Disbursements, and Unencumbered Cash | 4-5 |
| Statement 2 | |
| Summary of Expenditures - Actual and Budget | 6 |
| Statement 3 | |
| Statement of Receipts and Expenditures - Actual and Budget - Individually Presented by Fund | |
| General Fund | 7-9 |
| Special Revenue Funds | |
| Ambulance Fund | 10 |
| Conservation District Fund | 11 |
| Direct Election Fund | 12 |
| Economic Development Fund | 13 |
| Employee Benefits Fund | 14 |
| Extension Council Fund | 15 |
| Health Fund | 16 |
| Historical Society Fund | 17 |
| Mental Health Fund | 18 |
| Mental Retardation Fund | 19 |
| Noxious Weed Fund | 20 |
| Road and Bridge Fund | 21 |
| Rural Fire District No. 1 Fund | 22 |
| Service Program for the Elderly Fund | 23 |
| Special Alcohol Program Fund | 24 |
| Special Bridge Fund | 25 |
| Special Building Fund | 26 |
| Special Liability Fund | 27 |
| Special Park and Recreation Fund | 28 |
| Special Equipment Reserve Fund | 29 |
| Special Highway Fund | 30 |
| Special Machinery Fund | 31 |
| Special Rural Fire District Equipment Reserve Fund | 32 |
| Emergency Telephone Service Fund | 33 |
| Emergency Telephone Service - Wireless Fund | 34 |
| Proprietary Funds | |
| Solid Waste Disposal Fund | 35 |

County of Elk, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2010

TABLE OF CONTENTS

| <u>Item</u> | <u>Page Number</u> |
|--|------------------------|
| Expendable Trust Funds | |
| Special Auto Fee Fund | 36 |
| Prosecuting Attorney Training Fund | 37 |
| Special Law Enforcement Trust Fund | 38 |
| Register of Deeds Technology Fund | 39 |
| Prosecuting Attorney Trust Fund | 40 |
| Sheriff Equipment Reserve Fund | 41 |
| CDBG Loan Fund | 42 |
| CDBG Micro Loan Fund | 43 |
| FEMA Public Assistance Grant | 44 |
| CDBG - Rural Water District Fund | 45 |
| Rairdon Capital Improvement Fund | 46 |
| Rural Fire District Trust Fund | 47 |
| Dorothy Williams Memorial Fund | 48 |
| Elk Manor Memorial Fund | 49 |
| Diversion Fee Fund | 50 |
| Other Grants Fund | 51 |
| Statement 4 | |
| Distributable Funds, State Funds, and Subdivision Funds | |
| Summary of Cash Receipts and Cash Disbursements – Actual | 52-54 |
| Statement 5 | |
| Statement of Changes in Long-Term Debt | 55-56 |
| Notes to Financial Statements | 57-64 |
| ADDITIONAL INFORMATION | |
| Schedule 1 | |
| Reconciliation of 2009 Tax Roll | 65 |
| Schedule 2 | |
| Detailed Receipts, Disbursements, and Balances | |
| County Clerk | 66 |
| Register of Deeds | 67 |
| Clerk of the District Court | 68 |
| Sheriff | 69 |
| Appendix A | |
| Auditor's Report on Compliance and Internal Control - Governmental Auditing Standards | 70 |
| Auditor's Report on Compliance and Internal Control - OMB Circular A-133 | 71-72 |
| Schedule of Findings and Responses | 73 |
| Schedule of Expenditures of Federal Awards | 74 |

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Elk County
Kansas

We have audited the accompanying statutory basis financial statements of Elk County Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of Elk County's, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in Note 1, Elk County, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Elk County as of December 31, 2010, or changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Elk County, as of December 31, 2010, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2011, on our consideration of Elk County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Elk County's statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part Elk County's statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Elk County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

October 24, 2011

(This page left blank intentionally)

Elk County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Statement 1

| | Beginning Unencumbered Cash Balance | Beginning Balance Adjustment | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|--|---|------------------------------------|------------------|------------------|--|--|------------------------|
| Governmental Type Funds: | | | | | | | |
| General | \$ 85,019 | | 1,089,138 | 1,033,632 | 140,525 | 41,872 | 182,397 |
| Special Revenue: | | | | | | | |
| Ambulance | 9,009 | | 189,858 | 200,201 | (1,334) | 5,995 | 4,661 |
| Conservation District | 392 | | 11,669 | 12,000 | 61 | | 61 |
| Direct Election | 5,334 | | 27,626 | 26,363 | 6,597 | 1 | 6,598 |
| Economic Development | 1,386 | | 22,107 | 21,058 | 2,435 | 26 | 2,461 |
| Employee Benefits | 62,264 | | 596,849 | 656,566 | 2,547 | | 2,547 |
| Health (2) | 72,992 | 91 | 107,352 | 103,266 | 77,169 | 2,611 | 79,780 |
| Historical Society | 30 | | 954 | 983 | 1 | | 1 |
| Mental Health | 696 | | 29,191 | 29,887 | | | |
| Mental Retardation | 1,934 | | 21,231 | 23,000 | 165 | | 165 |
| Noxious Weed | 9,917 | | 44,700 | 37,937 | 16,680 | 416 | 17,096 |
| Road and Bridge | 174,871 | | 1,180,285 | 742,512 | 612,644 | 56,341 | 668,985 |
| Rural Fire District No. 1 (2) | 5,740 | 52 | 94,083 | 95,882 | 3,993 | 5,070 | 9,063 |
| Service Program for the Elderly | 532 | | 44,918 | 45,449 | 1 | | 1 |
| Special Alcohol Program | | | 3,834 | 3,834 | | | |
| Special Bridge | 145,257 | | 48,409 | 49,396 | 144,270 | | 144,270 |
| Special Building | 30,000 | | 140,057 | 163,471 | 6,586 | | 6,586 |
| Special Liability | 18,088 | | 23,592 | 28,677 | 13,003 | | 13,003 |
| Special Park and Recreation | 3,437 | | 3,834 | 3,850 | 3,421 | | 3,421 |
| Special Equipment Reserve | 331,051 | | 3,000 | 37,633 | 296,418 | | 296,418 |
| Special Highway | 60,200 | | | | 60,200 | | 60,200 |
| Special Machinery | 150,159 | | | 115,133 | 35,026 | | 35,026 |
| Special Rural Fire Equipment | 14,501 | | 4,000 | 14,000 | 4,501 | | 4,501 |
| Emergency Telephone Service | 2,245 | | 16,216 | 16,886 | 1,575 | 8 | 1,583 |
| Emergency Telephone Service - Wireless | 1,077 | | 3,627 | 3,774 | 930 | 29 | 959 |
| Enterprise: | | | | | | | |
| Solid Waste | 104,224 | | 105,896 | 109,451 | 100,669 | 8,652 | 109,321 |
| Expendable Trusts: | | | | | | | |
| Special Auto | 3,335 | | 29,965 | 31,635 | 1,665 | 342 | 2,007 |
| Prosecuting Attorney Training | 419 | | 690 | | 1,109 | | 1,109 |
| Special Law Enforcement Trust | 2,141 | | 160 | | 2,301 | | 2,301 |
| Register of Deeds Technology | 8,953 | | 4,768 | 146 | 13,575 | | 13,575 |
| Prosecuting Attorney Trust | 1,189 | | 80 | | 1,269 | | 1,269 |
| Sheriff's Equipment Reserve Fund | 1,821 | | 3,850 | 1,684 | 3,987 | | 3,987 |
| CDBG Loan | | | 12,853 | 12,853 | | | |
| CDBG Micro Loan | 49,370 | | 5,610 | 800 | 54,180 | 414 | 54,594 |
| FEMA Grant | 451,120 | | 45 | 446,670 | 4,495 | 1 | 4,496 |
| CDBG - Rural Water District | 1,250 | | 190,500 | 190,500 | 1,250 | | 1,250 |
| Rural Fire District Trust | 1,257 | | 278 | 100 | 1,435 | | 1,435 |
| Diversion Fees | 2,256 | | 4,245 | 3,686 | 2,815 | | 2,815 |
| Other Grants | | | 5,898 | 5,548 | 350 | | 350 |
| Total Primary Government (1) | <u>1,813,466</u> | <u>143</u> | <u>4,071,368</u> | <u>4,268,463</u> | <u>1,616,514</u> | <u>121,778</u> | <u>1,738,292</u> |

See accompanying notes to financial statements

Elk County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Statement 1

| | <u>Beginning Unencumbered Cash Balance</u> | <u>Beginning Balance Adjustment</u> | <u>Cash Receipts</u> | <u>Expenditures</u> | <u>Ending Unencumbered Cash Balance</u> | <u>Outstanding Encumbrances and Accounts Payable</u> | <u>Ending Cash Balance</u> |
|------------------------------------|--|---|--------------------------|---------------------|---|--|--------------------------------|
| Composition of Cash: | | | | | | | |
| Cash and Cash Items on Hand | | | | | | | 140,457 |
| Certificates of Deposit | | | | | | | 1,356,006 |
| Demand Deposits | | | | | | | 2,904,453 |
| Less: Agency Funds per Statement 4 | | | | | | (2,662,632) | |
| Adjustment for Rounding | | | | | | 8 | |
| Total Primary Government (1) | | | | | | | <u><u>1,738,292</u></u> |

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

See accompanying notes to financial statements

Elk County, Kansas
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2010

Statement 2

| | Certified Budget | Qualified Budget Cr. Adjustment | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Favorable (Unfavorable) |
|--|---------------------|---------------------------------------|-----------------------------------|---|--|
| Governmental Type Funds: | | | | | |
| General | \$ 1,080,950 | 8,500 | 1,089,450 | 1,033,632 | 55,818 |
| Special Revenue: | | | | | |
| Ambulance | 215,000 | 2,119 | 217,119 | 200,201 | 16,918 |
| Conservation District | 12,000 | | 12,000 | 12,000 | |
| Direct Election | 28,500 | | 28,500 | 26,363 | 2,137 |
| Economic Development | 23,395 | | 23,395 | 21,058 | 2,337 |
| Employee Benefits | 698,700 | | 698,700 | 656,566 | 42,134 |
| Health | 123,199 | 12,518 | 135,717 | 103,266 | 32,451 |
| Historical Society | 1,000 | | 1,000 | 983 | 17 |
| Mental Health | 30,000 | | 30,000 | 29,887 | 113 |
| Mental Retardation | 23,000 | | 23,000 | 23,000 | |
| Noxious Weed | 51,104 | | 51,104 | 37,937 | 13,167 |
| Road and Bridge | 1,195,056 | 10,621 | 1,205,677 | 742,512 | 463,165 |
| Rural Fire District No. 1 | 95,620 | | 95,620 | 95,882 | (262) |
| Service Program for the Elderly | 45,820 | | 45,820 | 45,449 | 371 |
| Special Alcohol Program | 7,000 | | 7,000 | 3,834 | 3,166 |
| Special Bridge | 184,250 | | 184,250 | 49,396 | 134,854 |
| Special Liability | 35,000 | | 35,000 | 28,677 | 6,323 |
| Special Park and Recreation | 17,890 | | 17,890 | 3,850 | 14,040 |
| Emergency Telephone Service | 18,346 | 4,795 | 23,141 | 16,886 | 6,255 |
| Emergency Telephone Service - Wireless | 8,000 | | 8,000 | 3,774 | 4,226 |
| Enterprise: | | | | | |
| Solid Waste | 175,000 | | 175,000 | 109,451 | 65,549 |
| Totals | <u>4,068,830</u> | <u>38,553</u> | <u>4,107,383</u> | <u>3,244,604</u> | <u>862,779</u> |

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-----------------------------------|----|-------------------------|---------------------------|------------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 694,977 | 743,626 | 738,721 | 4,905 |
| Motor Vehicle Tax | | 60,406 | 79,971 | 94,638 | (14,667) |
| Recreational Vehicle Tax | | 1,096 | 1,265 | 1,604 | (339) |
| Delinquent Tax | | 7,498 | 10,692 | 10,345 | 347 |
| 16/20 M Truck Tax | | 11,077 | 10,075 | 11,805 | (1,730) |
| Countywide Sales Tax | | 132,126 | 130,237 | 123,000 | 7,237 |
| In Lieu of Tax | | 1,011 | 1,025 | 837 | 188 |
| Mineral Production Tax | | 1,664 | 873 | 1,500 | (627) |
| Interest on Tax | | 20,301 | 20,661 | 15,000 | 5,661 |
| Total Taxes | | <u>930,156</u> | <u>998,425</u> | <u>997,450</u> | <u>975</u> |
| Intergovernmental | | | | | |
| State Grant | | 2,762 | 8,500 | | 8,500 |
| Local Alcoholic Liquor Tax | | 3,633 | 3,834 | 5,000 | (1,166) |
| Slider | | 910 | | | |
| Total Intergovernmental | | <u>7,305</u> | <u>12,334</u> | <u>5,000</u> | <u>7,334</u> |
| Licenses, Fees, and Permits | | | | | |
| Mortgage Registration | | 15,424 | 15,949 | 18,000 | (2,051) |
| Officer Fees | | 18,203 | 27,108 | 20,000 | 7,108 |
| Service Fees | | 172 | 278 | | 278 |
| Other | | 211 | | | |
| Total Licenses, Fees, and Permits | | <u>34,010</u> | <u>43,335</u> | <u>38,000</u> | <u>5,335</u> |
| Use of Money and Property | | | | | |
| Interest on Investments | | <u>45,476</u> | <u>22,832</u> | <u>40,000</u> | <u>(17,168)</u> |
| Transfers | | | | | |
| Operating Transfers In | | <u>393</u> | <u>3,335</u> | <u>500</u> | <u>2,835</u> |
| Miscellaneous | | | | | |
| Sale of Surplus Property | | 377 | | | |
| Donations | | 13,522 | | | |
| Other | | 8,032 | 8,877 | | 8,877 |
| Total Miscellaneous | | <u>21,931</u> | <u>8,877</u> | | <u>8,877</u> |
| Total Cash Receipts / Revenue | | <u>1,039,271</u> | <u>1,089,138</u> | <u>1,080,950</u> | <u>8,188</u> |
| Expenditures and Transfers | | | | | |
| General Government | | | | | |
| County Commission | | | | | |
| Personal Services | | 33,671 | 32,518 | 30,850 | (1,668) |
| Contractual Services | | 209 | 205 | 1,000 | 795 |
| Commodities | | 173 | 150 | 300 | 150 |
| Total County Commission | | <u>34,053</u> | <u>32,873</u> | <u>32,150</u> | <u>(723)</u> |
| County Clerk | | | | | |
| Personal Services | | 45,749 | 52,369 | 46,000 | (6,369) |
| Contractual Services | | 1,294 | 1,384 | 1,500 | 116 |
| Commodities | | 566 | 291 | 500 | 209 |
| Reimbursed Expense | (| 69) | (437) | | 437 |
| Total County Clerk | | <u>47,540</u> | <u>53,607</u> | <u>48,000</u> | <u>(5,607)</u> |
| County Treasurer | | | | | |
| Personal Services | | 45,767 | 43,772 | 46,000 | 2,228 |
| Contractual Services | | 1,303 | 1,465 | 1,500 | 35 |
| Commodities | | 695 | 100 | 250 | 150 |
| Capital Outlay | | | | 250 | 250 |
| Total County Treasurer | | <u>47,765</u> | <u>45,337</u> | <u>48,000</u> | <u>2,663</u> |

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| County Attorney | | | | | |
| Personal Services | \$ | 48,741 | 47,748 | 48,935 | 1,187 |
| Contractual Services | | 5,888 | 5,519 | 4,115 | (1,404) |
| Commodities | | 388 | 255 | 350 | 95 |
| Reimbursed Expense | (| 2,453) | (2,051) | (3,400) | (1,349) |
| Total County Attorney | | <u>52,564</u> | <u>51,471</u> | <u>50,000</u> | <u>(1,471)</u> |
| Register of Deeds | | | | | |
| Personal Services | | 39,292 | 40,634 | 43,000 | 2,366 |
| Contractual Services | | 1,782 | 662 | 1,750 | 1,088 |
| Commodities | | 341 | 327 | 250 | (77) |
| Capital Outlay | | | 332 | | (332) |
| Employee Benefits | | | 1,194 | | (1,194) |
| Reimbursed Expense | (| 18) | | | |
| Total Register of Deeds | | <u>41,397</u> | <u>43,149</u> | <u>45,000</u> | <u>1,851</u> |
| Unified Court | | | | | |
| Contractual Services | | 55,155 | 48,924 | 55,700 | 6,776 |
| Commodities | | 2,798 | 4,069 | 1,000 | (3,069) |
| Capital Outlay | | | 1,109 | 2,100 | 991 |
| Reimbursed Expense | (| 3) | | | |
| Total Unified Court | | <u>57,950</u> | <u>54,102</u> | <u>58,800</u> | <u>4,698</u> |
| Courthouse General | | | | | |
| Personal Services | | 43,135 | 238 | | (238) |
| Contractual Services | | 116,372 | 127,397 | 89,000 | (38,397) |
| Commodities | | 42,526 | 16,683 | 6,000 | (10,683) |
| Capital Outlay | | 12,498 | 2,543 | 5,000 | 2,457 |
| Reimbursed Expense | (| 11,411) | (3,064) | | 3,064 |
| Total Courthouse General | | <u>203,120</u> | <u>143,797</u> | <u>100,000</u> | <u>(43,797)</u> |
| Appraiser | | | | | |
| Personal Services | | 101,049 | 99,751 | 102,000 | 2,249 |
| Contractual Services | | 34,121 | 17,067 | 18,000 | 933 |
| Commodities | | 4,419 | 3,186 | 5,000 | 1,814 |
| Capital Outlay | | | 360 | 2,000 | 1,640 |
| Employee Benefits | | | 3,057 | | (3,057) |
| Total Appraiser | | <u>139,589</u> | <u>123,421</u> | <u>127,000</u> | <u>3,579</u> |
| Data Processing | | | | | |
| Contractual Services | | | 15,000 | | (15,000) |
| Capital Outlay | | 100 | | | |
| Total Data Processing | | <u>100</u> | <u>15,000</u> | | <u>(15,000)</u> |
| County Building Maintenance | | | | | |
| Personal Services | | | 35,171 | 42,000 | 6,829 |
| Contractual Services | | | 10,476 | 20,000 | 9,524 |
| Commodities | | | 23,998 | 20,000 | (3,998) |
| Capital Outlay | | | 629 | 50,000 | 49,371 |
| Employee Benefits | | | 8,176 | | (8,176) |
| Reimbursed Expense | | | (2,201) | | 2,201 |
| Total County Building Maintenance | | | <u>76,249</u> | <u>132,000</u> | <u>55,751</u> |
| Grant Expenditures | | | | | |
| Contractual Services | | | 138,390 | | (138,390) |
| Reimbursed Expense | | | (111,910) | | 111,910 |
| Total Grant Expenditures | | | <u>26,480</u> | | <u>(26,480)</u> |
| Equipment | | | | | |
| Capital Outlay | | | | 15,000 | 15,000 |
| Capital Outlay | | | | | |
| Capital Outlay | | 1,244 | | | |
| Total General Government | | <u>625,322</u> | <u>665,486</u> | <u>655,950</u> | <u>(9,536)</u> |

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | | |
|----------------------------------|-------------------------|---------------------------|------------------|------------------------------------|--|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) | |
| Public Safety | | | | | |
| Sheriff | | | | | |
| Personal Services | \$ 242,692 | 257,860 | 267,781 | 9,921 | |
| Contractual Services | 72,342 | 64,568 | 55,275 | (9,293) | |
| Commodities | 40,874 | 44,322 | 41,944 | (2,378) | |
| Capital Outlay | 26,914 | | | | |
| Employee Benefits | | 8,134 | | (8,134) | |
| Reimbursed Expense | (64,775) | (80,045) | | 80,045 | |
| Total Sheriff | <u>318,047</u> | <u>294,839</u> | <u>365,000</u> | <u>70,161</u> | |
| Emergency Preparedness | | | | | |
| Personal Services | 23,458 | 24,521 | 26,670 | 2,149 | |
| Contractual Services | 3,538 | 6,296 | 2,000 | (4,296) | |
| Commodities | 3,210 | 1,973 | 3,730 | 1,757 | |
| Capital Outlay | 252 | 549 | 600 | 51 | |
| Employee Benefits | | 672 | | (672) | |
| Reimbursed Expense | (3,183) | (209) | | 209 | |
| Total Emergency Preparedness | <u>27,275</u> | <u>33,802</u> | <u>33,000</u> | <u>(802)</u> | |
| Crime Victims Program | | | | | |
| Contractual Services | 109 | | 500 | 500 | |
| Total Public Safety | <u>345,431</u> | <u>328,641</u> | <u>398,500</u> | <u>69,859</u> | |
| Health | | | | | |
| Coroner | | | | | |
| Contractual Services | <u>5,342</u> | <u>5,663</u> | <u>5,000</u> | <u>(663)</u> | |
| Health Appropriations | | | | | |
| Personal Services | | 2,736 | | (2,736) | |
| Contractual Services | | 257 | | (257) | |
| Commodities | | 3,803 | | (3,803) | |
| Total Health Appropriations | | <u>6,796</u> | | <u>(6,796)</u> | |
| Total Health | <u>5,342</u> | <u>12,459</u> | <u>5,000</u> | <u>(7,459)</u> | |
| Education | | | | | |
| Youth Development | | | | | |
| Personal Services | 11,211 | 8,730 | | (8,730) | |
| Contractual Services | 21 | 472 | | (472) | |
| Commodities | 2,899 | 12 | | (12) | |
| Total Youth Development | <u>14,131</u> | <u>9,214</u> | | <u>(9,214)</u> | |
| Agriculture | | | | | |
| Agricultural Appropriations | | | | | |
| Fair | <u>3,000</u> | <u>3,000</u> | <u>3,000</u> | | |
| Culture and Recreation | | | | | |
| Recreation Commission | | | 10,000 | 10,000 | |
| Sanitation | | | | | |
| Recycling | | | | | |
| Personal Services | 6,358 | 8,927 | | (8,927) | |
| Contractual Services | 1,798 | 364 | 8,500 | 8,136 | |
| Commodities | 3,369 | 2,541 | | (2,541) | |
| Reimbursed Expense | (720) | | | | |
| Total Recycling | <u>10,805</u> | <u>11,832</u> | <u>8,500</u> | <u>(3,332)</u> | |
| Transfers | | | | | |
| Operating Transfers Out | <u>12,200</u> | <u>3,000</u> | | <u>(3,000)</u> | |
| Budget Credit | | | 8,500 | 8,500 | |
| Total Expenditures and Transfers | <u>1,016,231</u> | <u>1,033,632</u> | <u>1,089,450</u> | <u>55,818</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | 23,040 | 55,506 | | | |
| Unencumbered Cash, Beginning | 60,423 | 85,019 | | | |
| Prior Year Encumbr. Cancelled | <u>1,556</u> | | | | |
| Unencumbered Cash, Ending | <u>85,019</u> | <u>140,525</u> | | | |

See accompanying notes to financial statements

Elk County, Kansas
Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ | 51,559 | 51,203 | 356 |
| Motor Vehicle Tax | 8,992 | 1,689 | | 1,689 |
| Recreational Vehicle Tax | 163 | 24 | | 24 |
| Delinquent Tax | 1,049 | 507 | | 507 |
| 16/20 M Truck Tax | 1,924 | 1,433 | | 1,433 |
| In Lieu of Tax | | 71 | | 71 |
| Total Taxes | <u>12,128</u> | <u>55,283</u> | <u>51,203</u> | <u>4,080</u> |
| Intergovernmental | | | | |
| State Grant | <u>5,274</u> | <u>2,119</u> | | <u>2,119</u> |
| Licenses, Fees, and Permits | | | | |
| Service Fees | <u>131,058</u> | <u>131,171</u> | <u>157,000</u> | <u>(25,829)</u> |
| Miscellaneous | | | | |
| Other | <u>1,172</u> | <u>1,285</u> | | <u>1,285</u> |
| Total Cash Receipts / Revenue | <u>149,632</u> | <u>189,858</u> | <u>208,203</u> | <u>(18,345)</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Personal Services | 156,767 | 167,425 | 155,000 | (12,425) |
| Contractual Services | 14,617 | 16,290 | 15,000 | (1,290) |
| Commodities | 16,399 | 17,674 | 24,000 | 6,326 |
| Capital Outlay | | | 21,000 | 21,000 |
| Reimbursed Expense | (1,949) | (1,188) | | 1,188 |
| Total Public Safety | <u>185,834</u> | <u>200,201</u> | <u>215,000</u> | <u>14,799</u> |
| Transfers | | | | |
| Operating Transfers Out | <u>20,000</u> | | | |
| Budget Credit | | | <u>2,119</u> | <u>2,119</u> |
| Total Expenditures and Transfers | <u>205,834</u> | <u>200,201</u> | <u>217,119</u> | <u>16,918</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (56,202) | (10,343) | | |
| Unencumbered Cash, Beginning | 64,768 | 9,009 | | |
| Prior Year Encumbr. Cancelled | 443 | | | |
| Unencumbered Cash, Ending | <u>9,009</u> | <u>(1,334)</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 8,850 | 10,310 | 10,238 | 72 |
| Motor Vehicle Tax | 907 | 1,039 | 1,204 | (165) |
| Recreational Vehicle Tax | 16 | 16 | 20 | (4) |
| Delinquent Tax | 115 | 144 | 132 | 12 |
| 16/20 M Truck Tax | 189 | 146 | 150 | (4) |
| In Lieu of Tax | 13 | 14 | 11 | 3 |
| Total Taxes | <u>10,090</u> | <u>11,669</u> | <u>11,755</u> | <u>(86)</u> |
| Intergovernmental | | | | |
| Slider | 64 | | | |
| Total Cash Receipts / Revenue | <u>10,154</u> | <u>11,669</u> | <u>11,755</u> | <u>(86)</u> |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Contractual Services | <u>10,000</u> | <u>12,000</u> | <u>12,000</u> | |
| Total Expenditures and Transfers | <u>10,000</u> | <u>12,000</u> | <u>12,000</u> | |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 154 | (331) | | |
| Unencumbered Cash, Beginning | <u>238</u> | <u>392</u> | | |
| Unencumbered Cash, Ending | <u>392</u> | <u>61</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | | |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|--|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ 23,270 | 23,742 | 23,576 | 166 | |
| Motor Vehicle Tax | 3,053 | 2,882 | 3,168 | (286) | |
| Recreational Vehicle Tax | 55 | 45 | 54 | (9) | |
| Delinquent Tax | 372 | 413 | 346 | 67 | |
| 16/20 M Truck Tax | 553 | 511 | 395 | 116 | |
| In Lieu of Tax | 34 | 33 | 28 | 5 | |
| Total Taxes | <u>27,337</u> | <u>27,626</u> | <u>27,567</u> | <u>59</u> | |
| Intergovernmental | | | | | |
| Slider | 340 | | | | |
| Total Cash Receipts / Revenue | <u>27,677</u> | <u>27,626</u> | <u>27,567</u> | <u>59</u> | |
| Expenditures and Transfers | | | | | |
| General Government | | | | | |
| Personal Services | 16,820 | 9,663 | 16,000 | 6,337 | |
| Contractual Services | 4,047 | 6,869 | 8,000 | 1,131 | |
| Commodities | 353 | 9,885 | 1,000 | (8,885) | |
| Capital Outlay | | | 3,500 | 3,500 | |
| Reimbursed Expense | (1,823) | (54) | | 54 | |
| Total General Government | <u>19,397</u> | <u>26,363</u> | <u>28,500</u> | <u>2,137</u> | |
| Transfers | | | | | |
| Operating Transfers Out | 5,000 | | | | |
| Total Expenditures and Transfers | <u>24,397</u> | <u>26,363</u> | <u>28,500</u> | <u>2,137</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | 3,280 | 1,263 | | | |
| Unencumbered Cash, Beginning | <u>2,054</u> | <u>5,334</u> | | | |
| Unencumbered Cash, Ending | <u>5,334</u> | <u>6,597</u> | | | |

See accompanying notes to financial statements

Elk County, Kansas
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ | 21,670 | 21,533 | 137 |
| Motor Vehicle Tax | 759 | 189 | | 189 |
| Recreational Vehicle Tax | 14 | 3 | | 3 |
| Delinquent Tax | 96 | 55 | | 55 |
| 16/20 M Truck Tax | | 160 | | 160 |
| In Lieu of Tax | | 30 | | 30 |
| Total Taxes | <u>869</u> | <u>22,107</u> | <u>21,533</u> | <u>574</u> |
| Transfers | | | | |
| Operating Transfers In | <u>1,999</u> | | | |
| Total Cash Receipts / Revenue | <u>2,868</u> | <u>22,107</u> | <u>21,533</u> | <u>574</u> |
| Expenditures and Transfers | | | | |
| Economic Development | | | | |
| Personal Services | 15,799 | 15,277 | 15,750 | 473 |
| Contractual Services | 4,612 | 3,357 | 6,620 | 3,263 |
| Commodities | 662 | 792 | 725 | (67) |
| Capital Outlay | | 300 | 300 | |
| Employee Benefits | | 1,332 | | (1,332) |
| Total Economic Development | <u>21,073</u> | <u>21,058</u> | <u>23,395</u> | <u>2,337</u> |
| Transfers | | | | |
| Operating Transfers Out | <u>666</u> | | | |
| Total Expenditures and Transfers | <u>21,739</u> | <u>21,058</u> | <u>23,395</u> | <u>2,337</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (18,871) | 1,049 | | |
| Unencumbered Cash, Beginning | <u>20,257</u> | <u>1,386</u> | | |
| Unencumbered Cash, Ending | <u>1,386</u> | <u>2,435</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 642,696 | 500,191 | 496,889 | 3,302 |
| Motor Vehicle Tax | | 58,734 | 74,260 | 87,520 | (13,260) |
| Recreational Vehicle Tax | | 1,067 | 1,174 | 1,484 | (310) |
| Delinquent Tax | | 7,203 | 9,980 | 9,567 | 413 |
| 16/20 M Truck Tax | | 11,685 | 9,575 | 10,917 | (1,342) |
| In Lieu of Tax | | 935 | 689 | 774 | (85) |
| Total Taxes | | <u>722,320</u> | <u>595,869</u> | <u>607,151</u> | <u>(11,282)</u> |
| Miscellaneous | | | | | |
| Other | | 254 | 980 | | 980 |
| Total Cash Receipts / Revenue | | <u>722,574</u> | <u>596,849</u> | <u>607,151</u> | <u>(10,302)</u> |
| Expenditures and Transfers | | | | | |
| General Government | | | | | |
| Health Insurance | | 463,012 | 437,209 | 475,000 | 37,791 |
| KPERS | | 67,699 | 83,082 | 62,000 | (21,082) |
| Life Insurance | | 2,762 | 2,876 | 3,000 | 124 |
| Social Security | | 100,497 | 81,374 | 100,000 | 18,626 |
| Unemployment | | 1,022 | 12,062 | 3,700 | (8,362) |
| Workmen's Compensation | | 50,792 | 39,799 | 55,000 | 15,201 |
| Other Employee Benefits | | 1,956 | 797 | | (797) |
| Reimbursed Expense | (| <u>1,027)</u> | <u>(633)</u> | | <u>633</u> |
| Total Expenditures and Transfers | | <u>686,713</u> | <u>656,566</u> | <u>698,700</u> | <u>42,134</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 35,861 | (59,717) | | |
| Unencumbered Cash, Beginning | | 26,159 | 62,264 | | |
| Prior Year Encumbr. Cancelled | | 244 | | | |
| Unencumbered Cash, Ending | | <u>62,264</u> | <u>2,547</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | |
|------------------------------|----|-------------------------|---------------------------|------------------------------------|
| | | Prior Year Actual | Current Year Actual | Budget |
| | | | | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| None | \$ | | | |
| Expenditures and Transfers | | | | |
| None | | | | |
| Receipts Over (Under) | | | | |
| Residual Equity Transfer Out | | 2,502 | | |
| Expenditures and Transfers | (| 2,502) | | |
| Unencumbered Cash, Beginning | | 2,502 | | |
| Unencumbered Cash, Ending | | | | |

See accompanying notes to financial statements

Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|----------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 49,078 | 48,535 | 48,205 | 330 |
| Motor Vehicle Tax | | 5,859 | 5,972 | 6,684 | (712) |
| Recreational Vehicle Tax | | 106 | 94 | 113 | (19) |
| Delinquent Tax | | 729 | 857 | 731 | 126 |
| 16/20 M Truck Tax | | 1,033 | 987 | 834 | 153 |
| In Lieu of Tax | | 71 | 67 | 59 | 8 |
| Total Taxes | | <u>56,876</u> | <u>56,512</u> | <u>56,626</u> | <u>(114)</u> |
| Intergovernmental | | | | | |
| Federal Financial Assistance | | 13,509 | 24,565 | 20,000 | 4,565 |
| State Grant | | 7,816 | 7,953 | | 7,953 |
| Slider | | 647 | | | |
| Total Intergovernmental | | <u>21,972</u> | <u>32,518</u> | <u>20,000</u> | <u>12,518</u> |
| Licenses, Fees, and Permits | | | | | |
| Service Fees | | 25,994 | 18,322 | 7,300 | 11,022 |
| Total Cash Receipts / Revenue | | <u>104,842</u> | <u>107,352</u> | <u>83,926</u> | <u>23,426</u> |
| Expenditures and Transfers | | | | | |
| Health | | | | | |
| Personal Services | | 73,523 | 72,941 | 75,000 | 2,059 |
| Contractual Services | | 6,509 | 8,657 | 9,360 | 703 |
| Commodities | | 20,836 | 21,336 | 17,000 | (4,336) |
| Capital Outlay | | 482 | 1,566 | 21,839 | 20,273 |
| Employee Benefits | | | 10,083 | | (10,083) |
| Reimbursed Expense | (| 13,159) | (11,317) | | 11,317 |
| Total Health | | <u>88,191</u> | <u>103,266</u> | <u>123,199</u> | <u>19,933</u> |
| Transfers | | | | | |
| Operating Transfers Out | | 15,000 | | | |
| Budget Credit | | | | 12,518 | 12,518 |
| Total Expenditures and Transfers | | <u>103,191</u> | <u>103,266</u> | <u>135,717</u> | <u>32,451</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 1,651 | 4,086 | | |
| Unencumbered Cash, Beginning | | 71,341 | 72,992 | | |
| Prior Year Encumbr. Cancelled | | | 91 | | |
| Unencumbered Cash, Ending | | <u>72,992</u> | <u>77,169</u> | | |

Elk County, Kansas
Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | | |
|----------------------------------|-------------------------|---------------------------|--------------|------------------------------------|--|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ 699 | 827 | 808 | 19 | |
| Motor Vehicle Tax | 94 | 92 | 95 | (3) | |
| Recreational Vehicle Tax | 2 | 1 | 2 | (1) | |
| Delinquent Tax | 9 | 13 | 10 | 3 | |
| 16/20 M Truck Tax | | 20 | 12 | 8 | |
| In Lieu of Tax | 1 | 1 | 1 | | |
| Total Taxes | <u>805</u> | <u>954</u> | <u>928</u> | <u>26</u> | |
| Intergovernmental | | | | | |
| Slider | 12 | | | | |
| Total Cash Receipts / Revenue | <u>817</u> | <u>954</u> | <u>928</u> | <u>26</u> | |
| Expenditures and Transfers | | | | | |
| Culture and Recreation | | | | | |
| Contractual Services | <u>1,000</u> | <u>983</u> | <u>1,000</u> | <u>17</u> | |
| Total Expenditures and Transfers | <u>1,000</u> | <u>983</u> | <u>1,000</u> | <u>17</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | (183) | (29) | | | |
| Unencumbered Cash, Beginning | <u>213</u> | <u>30</u> | | | |
| Unencumbered Cash, Ending | <u>30</u> | <u>1</u> | | | |

See accompanying notes to financial statements

Elk County, Kansas
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 25,977 | 25,085 | 24,901 | 184 |
| Motor Vehicle Tax | 2,826 | 3,111 | 3,537 | (426) |
| Recreational Vehicle Tax | 51 | 49 | 60 | (11) |
| Delinquent Tax | 340 | 432 | 387 | 45 |
| 16/20 M Truck Tax | 482 | 480 | 441 | 39 |
| In Lieu of Tax | 38 | 34 | 31 | 3 |
| Total Taxes | <u>29,714</u> | <u>29,191</u> | <u>29,357</u> | <u>(166)</u> |
| Intergovernmental | | | | |
| Slider | 150 | | | |
| Total Cash Receipts / Revenue | <u>29,864</u> | <u>29,191</u> | <u>29,357</u> | <u>(166)</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Contractual Services | <u>30,000</u> | <u>29,887</u> | <u>30,000</u> | <u>113</u> |
| Total Expenditures and Transfers | <u>30,000</u> | <u>29,887</u> | <u>30,000</u> | <u>113</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (136) | (696) | | |
| Unencumbered Cash, Beginning | <u>832</u> | <u>696</u> | | |
| Unencumbered Cash, Ending | <u>696</u> | <u></u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 21,236 | 18,448 | 18,317 | 131 |
| Motor Vehicle Tax | 1,216 | 2,265 | 2,893 | (628) |
| Recreational Vehicle Tax | 22 | 36 | 49 | (13) |
| Delinquent Tax | 201 | 301 | 316 | (15) |
| 16/20 M Truck Tax | 417 | 156 | 361 | (205) |
| In Lieu of Tax | 31 | 25 | 26 | (1) |
| Total Taxes | <u>23,123</u> | <u>21,231</u> | <u>21,962</u> | <u>(731)</u> |
| Intergovernmental | | | | |
| Slider | 156 | | | |
| Total Cash Receipts / Revenue | <u>23,279</u> | <u>21,231</u> | <u>21,962</u> | <u>(731)</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Contractual Services | <u>23,000</u> | <u>23,000</u> | <u>23,000</u> | |
| Total Expenditures and Transfers | <u>23,000</u> | <u>23,000</u> | <u>23,000</u> | |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 279 | (1,769) | | |
| Unencumbered Cash, Beginning | <u>1,655</u> | <u>1,934</u> | | |
| Unencumbered Cash, Ending | <u>1,934</u> | <u>165</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 40,905 | 38,306 | 38,046 | 260 |
| Motor Vehicle Tax | 4,198 | 4,830 | 5,569 | (739) |
| Recreational Vehicle Tax | 76 | 76 | 94 | (18) |
| Delinquent Tax | 527 | 668 | 609 | 59 |
| 16/20 M Truck Tax | 783 | 697 | 695 | 2 |
| In Lieu of Tax | 59 | 53 | 49 | 4 |
| Total Taxes | <u>46,548</u> | <u>44,630</u> | <u>45,062</u> | <u>(432)</u> |
| Intergovernmental | | | | |
| Slider | <u>409</u> | | | |
| Miscellaneous | | | | |
| Other | | 70 | | 70 |
| Total Cash Receipts / Revenue | <u>46,957</u> | <u>44,700</u> | <u>45,062</u> | <u>(362)</u> |
| Expenditures and Transfers | | | | |
| Agriculture | | | | |
| Personal Services | 9,402 | 17,028 | 17,704 | 676 |
| Contractual Services | 1,124 | 626 | 1,900 | 1,274 |
| Commodities | 91,670 | 71,684 | 27,500 | (44,184) |
| Capital Outlay | | | 4,000 | 4,000 |
| Reimbursed Expense | (56,654) | (51,401) | | 51,401 |
| Total Agriculture | <u>45,542</u> | <u>37,937</u> | <u>51,104</u> | <u>13,167</u> |
| Transfers | | | | |
| Operating Transfers Out | <u>2,200</u> | | | |
| Total Expenditures and Transfers | <u>47,742</u> | <u>37,937</u> | <u>51,104</u> | <u>13,167</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (785) | 6,763 | | |
| Unencumbered Cash, Beginning | <u>10,702</u> | <u>9,917</u> | | |
| Unencumbered Cash, Ending | <u>9,917</u> | <u>16,680</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | | Current Year | |
|----------------------------------|-------------------------|---------------------------|------------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 871,036 | 848,222 | 842,670 | 5,552 |
| Motor Vehicle Tax | 86,302 | 102,523 | 118,615 | (16,092) |
| Recreational Vehicle Tax | 1,564 | 1,617 | 2,011 | (394) |
| Delinquent Tax | 10,303 | 13,878 | 12,966 | 912 |
| 16/20 M Truck Tax | 15,091 | 14,572 | 14,795 | (223) |
| In Lieu of Tax | 1,267 | 1,168 | 1,049 | 119 |
| Total Taxes | <u>985,563</u> | <u>981,980</u> | <u>992,106</u> | <u>(10,126)</u> |
| Intergovernmental | | | | |
| Special City & County Highway | 168,599 | 177,957 | 194,755 | (16,798) |
| Equalization and Adjustment | 9,449 | 6,298 | | 6,298 |
| State Grant | | 10,621 | | 10,621 |
| Slider | 2,433 | | | |
| Total Intergovernmental | <u>180,481</u> | <u>194,876</u> | <u>194,755</u> | <u>121</u> |
| Licenses, Fees, and Permits | | | | |
| Service Fees | <u>892</u> | <u>350</u> | | <u>350</u> |
| Miscellaneous | | | | |
| Other | <u>3,095</u> | <u>3,079</u> | | <u>3,079</u> |
| Total Cash Receipts / Revenue | <u>1,170,031</u> | <u>1,180,285</u> | <u>1,186,861</u> | <u>(6,576)</u> |
| Expenditures and Transfers | | | | |
| Public Works | | | | |
| Maintenance | | | | |
| Personal Services | 393,707 | 327,303 | 394,681 | 67,378 |
| Contractual Services | 68,018 | 67,212 | 45,000 | (22,212) |
| Commodities | 674,388 | 622,616 | 645,375 | 22,759 |
| Capital Outlay | 172,055 | 269,164 | 104,983 | (164,181) |
| Employee Benefits | | 16,539 | | (16,539) |
| Reimbursed Expense | (444,600) | (568,722) | | 568,722 |
| Total Maintenance | <u>863,568</u> | <u>734,112</u> | <u>1,190,039</u> | <u>455,927</u> |
| Sanitation | | | | |
| Environmental Services | | | | |
| Personal Services | 8,400 | 8,400 | 5,017 | (3,383) |
| Contractual Services | 32 | | | |
| Total Environmental Services | <u>8,432</u> | <u>8,400</u> | <u>5,017</u> | <u>(3,383)</u> |
| Transfers | | | | |
| Operating Transfers Out | <u>150,000</u> | | | |
| Budget Credit | | | <u>10,621</u> | <u>10,621</u> |
| Total Expenditures and Transfers | <u>1,022,000</u> | <u>742,512</u> | <u>1,205,677</u> | <u>463,165</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 148,031 | 437,773 | | |
| Unencumbered Cash, Beginning | 26,829 | 174,871 | | |
| Prior Year Encumbr. Cancelled | <u>11</u> | | | |
| Unencumbered Cash, Ending | <u>174,871</u> | <u>612,644</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year | | |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 84,186 | 82,117 | 81,293 | 824 |
| Motor Vehicle Tax | 8,055 | 7,963 | 8,433 | (470) |
| Recreational Vehicle Tax | 159 | 120 | 143 | (23) |
| Delinquent Tax | 647 | 1,028 | 855 | 173 |
| 16/20 M Truck Tax | 2,205 | 2,150 | 2,159 | (9) |
| Total Taxes | <u>95,252</u> | <u>93,378</u> | <u>92,883</u> | <u>495</u> |
| Intergovernmental | | | | |
| Slider | <u>368</u> | | | |
| Miscellaneous | | | | |
| Sale of Surplus Property | 1,501 | | | |
| Other | | 705 | | 705 |
| Total Miscellaneous | <u>1,501</u> | <u>705</u> | | <u>705</u> |
| Total Cash Receipts / Revenue | <u>97,121</u> | <u>94,083</u> | <u>92,883</u> | <u>1,200</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Personal Services | 18,102 | 17,270 | 17,000 | (270) |
| Contractual Services | 9,974 | 14,843 | 15,000 | 157 |
| Commodities | 14,864 | 27,261 | 15,000 | (12,261) |
| Capital Outlay | 37,999 | 32,918 | 48,620 | 15,702 |
| Employee Benefits | | 983 | | (983) |
| Reimbursed Expense | | (1,393) | | 1,393 |
| Total Public Safety | <u>80,939</u> | <u>91,882</u> | <u>95,620</u> | <u>3,738</u> |
| Transfers | | | | |
| Operating Transfers Out | <u>12,000</u> | <u>4,000</u> | | (4,000) |
| Total Expenditures and Transfers | <u>92,939</u> | <u>95,882</u> | <u>95,620</u> | <u>(262)</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 4,182 | (1,799) | | |
| Unencumbered Cash, Beginning | 1,558 | 5,740 | | |
| Prior Year Encumbr. Cancelled | | 52 | | |
| Unencumbered Cash, Ending | <u>5,740</u> | <u>3,993</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|-----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | |
| Taxes | | | | |
| Ad Valorem Tax | \$ 40,163 | 38,699 | 38,436 | 263 |
| Motor Vehicle Tax | 4,115 | 4,751 | 5,470 | (719) |
| Recreational Vehicle Tax | 75 | 75 | 93 | (18) |
| Delinquent Tax | 490 | 648 | 598 | 50 |
| 16/20 M Truck Tax | 732 | 692 | 682 | 10 |
| In Lieu of Tax | 59 | 53 | 48 | 5 |
| Total Taxes | <u>45,634</u> | <u>44,918</u> | <u>45,327</u> | <u>(409)</u> |
| Intergovernmental | | | | |
| Slider | <u>72</u> | | | |
| Total Cash Receipts / Revenue | <u>45,706</u> | <u>44,918</u> | <u>45,327</u> | <u>(409)</u> |
| Expenditures and Transfers | | | | |
| Social Services for Aged and Poor | | | | |
| Contractual Services | <u>45,820</u> | <u>45,449</u> | <u>45,820</u> | <u>371</u> |
| Total Expenditures and Transfers | <u>45,820</u> | <u>45,449</u> | <u>45,820</u> | <u>371</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (114) | (531) | | |
| Unencumbered Cash, Beginning | <u>646</u> | <u>532</u> | | |
| Unencumbered Cash, Ending | <u>532</u> | <u>1</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|--------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ 3,633 | 3,834 | 5,765 | (1,931) |
| Total Cash Receipts / Revenue | <u>3,633</u> | <u>3,834</u> | <u>5,765</u> | <u>(1,931)</u> |
| Expenditures and Transfers | | | | |
| Health | | | | |
| Contractual Services | <u>4,369</u> | <u>3,834</u> | <u>7,000</u> | <u>3,166</u> |
| Total Expenditures and Transfers | <u>4,369</u> | <u>3,834</u> | <u>7,000</u> | <u>3,166</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (736) | | | |
| Unencumbered Cash, Beginning | <u>736</u> | | | |
| Unencumbered Cash, Ending | <u></u> | <u></u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|--|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ 42,427 | 41,326 | 40,740 | 586 | |
| Motor Vehicle Tax | 5,529 | 5,254 | 5,779 | (525) | |
| Recreational Vehicle Tax | 100 | 82 | 98 | (16) | |
| Delinquent Tax | 672 | 760 | 632 | 128 | |
| 16/20 M Truck Tax | 980 | 930 | 721 | 209 | |
| In Lieu of Tax | 62 | 57 | 51 | 6 | |
| Total Taxes | <u>49,770</u> | <u>48,409</u> | <u>48,021</u> | <u>388</u> | |
| Intergovernmental | | | | | |
| Slider | 438 | | | | |
| Total Cash Receipts / Revenue | <u>50,208</u> | <u>48,409</u> | <u>48,021</u> | <u>388</u> | |
| Expenditures and Transfers | | | | | |
| Public Works | | | | | |
| Contractual Services | 6,902 | 7,518 | 33,500 | 25,982 | |
| Commodities | 54,441 | 41,878 | 55,000 | 13,122 | |
| Capital Outlay | 29,920 | | 95,750 | 95,750 | |
| Total Expenditures and Transfers | <u>91,263</u> | <u>49,396</u> | <u>184,250</u> | <u>134,854</u> | |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | (41,055) | (987) | | | |
| Unencumbered Cash, Beginning | <u>186,312</u> | <u>145,257</u> | | | |
| Unencumbered Cash, Ending | <u>145,257</u> | <u>144,270</u> | | | |

See accompanying notes to financial statements

Elk County, Kansas
Special Building Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Miscellaneous | | |
| Lease Purchase Proceeds | \$ | 140,057 |
| Total Cash Receipts / Revenue | | 140,057 |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | | 23,414 |
| Capital Outlay | | 140,057 |
| Total Expenditures and Transfers | | 163,471 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | (23,414) |
| Unencumbered Cash, Beginning | 30,000 | 30,000 |
| Unencumbered Cash, Ending | 30,000 | 6,586 |

See accompanying notes to financial statements

Elk County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Prior Year Actual | Current Year | | Variance Favorable (Unfavor) |
|----------------------------------|----|-------------------------|---------------------------|---------------|------------------------------------|
| | | | Current Year Actual | Budget | |
| Cash Receipts / Revenue | | | | | |
| Taxes | | | | | |
| Ad Valorem Tax | \$ | 29,112 | 16,630 | 16,521 | 109 |
| Motor Vehicle Tax | | 2,761 | 3,319 | 3,964 | (645) |
| Recreational Vehicle Tax | | 50 | 53 | 67 | (14) |
| Delinquent Tax | | 402 | 471 | 433 | 38 |
| 16/20 M Truck Tax | | 775 | 396 | 494 | (98) |
| In Lieu of Tax | | 42 | 23 | 35 | (12) |
| Total Taxes | | <u>33,142</u> | <u>20,892</u> | <u>21,514</u> | <u>(622)</u> |
| Intergovernmental | | | | | |
| Slider | | <u>521</u> | | | |
| Miscellaneous | | | | | |
| Other | | <u>3,150</u> | <u>2,700</u> | | <u>2,700</u> |
| Total Cash Receipts / Revenue | | <u>36,813</u> | <u>23,592</u> | <u>21,514</u> | <u>2,078</u> |
| Expenditures and Transfers | | | | | |
| General Government | | | | | |
| Contractual Services | | <u>28,242</u> | <u>28,677</u> | <u>35,000</u> | <u>6,323</u> |
| Total Expenditures and Transfers | | <u>28,242</u> | <u>28,677</u> | <u>35,000</u> | <u>6,323</u> |
| Receipts Over (Under) | | | | | |
| Expenditures and Transfers | | 8,571 | (5,085) | | |
| Unencumbered Cash, Beginning | | <u>9,517</u> | <u>18,088</u> | | |
| Unencumbered Cash, Ending | | <u>18,088</u> | <u>13,003</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Intergovernmental | | | | |
| Local Alcoholic Liquor Tax | \$ 3,633 | 3,834 | 5,000 | (1,166) |
| Total Cash Receipts / Revenue | <u>3,633</u> | <u>3,834</u> | <u>5,000</u> | <u>(1,166)</u> |
| Expenditures and Transfers | | | | |
| Culture and Recreation | | | | |
| Commodities | 4,586 | | | |
| Parks and Recreation | 6,500 | 3,850 | 17,890 | 14,040 |
| Total Expenditures and Transfers | <u>11,086</u> | <u>3,850</u> | <u>17,890</u> | <u>14,040</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (7,453) | (16) | | |
| Unencumbered Cash, Beginning | <u>10,890</u> | <u>3,437</u> | | |
| Unencumbered Cash, Ending | <u>3,437</u> | <u>3,421</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 55,066 | 3,000 |
| Total Cash Receipts / Revenue | <u>55,066</u> | <u>3,000</u> |
| Expenditures and Transfers | | |
| Equipment | | |
| General Government | <u>33,441</u> | <u>37,633</u> |
| Transfers | | |
| Operating Transfers Out | <u>2,000</u> | |
| Total Expenditures and Transfers | <u>35,441</u> | <u>37,633</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 19,625 | (34,633) |
| Unencumbered Cash, Beginning | <u>311,426</u> | <u>331,051</u> |
| Unencumbered Cash, Ending | <u><u>331,051</u></u> | <u><u>296,418</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
Special Highway Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | 60,200 | 60,200 |
| Unencumbered Cash, Ending | 60,200 | 60,200 |

See accompanying notes to financial statements

Elk County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 150,000 | |
| Total Cash Receipts / Revenue | <u>150,000</u> | |
| Expenditures and Transfers | | |
| Equipment | | |
| Public Works | <u>157,578</u> | <u>115,133</u> |
| Total Expenditures and Transfers | <u>157,578</u> | <u>115,133</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (7,578) | (115,133) |
| Unencumbered Cash, Beginning | <u>157,737</u> | <u>150,159</u> |
| Unencumbered Cash, Ending | <u><u>150,159</u></u> | <u><u>35,026</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
Special Rural Fire Equipment Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Transfers | | |
| Operating Transfers In | \$ 12,000 | 4,000 |
| Total Cash Receipts / Revenue | <u>12,000</u> | <u>4,000</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Capital Outlay | | 14,000 |
| Total Expenditures and Transfers | | <u>14,000</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 12,000 | (10,000) |
| Unencumbered Cash, Beginning | <u>2,501</u> | <u>14,501</u> |
| Unencumbered Cash, Ending | <u><u>14,501</u></u> | <u><u>4,501</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year | | |
|----------------------------------|-------------------------|---------------------------|---------------|------------------------------------|
| | | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Intergovernmental | | | | |
| State Grant | \$ | 4,795 | | 4,795 |
| Licenses, Fees, and Permits | | | | |
| Emergency Telephone Tax | 12,885 | 11,421 | 14,000 | (2,579) |
| Total Cash Receipts / Revenue | <u>12,885</u> | <u>16,216</u> | <u>14,000</u> | <u>2,216</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Contractual Services | 10,986 | 12,091 | 18,346 | 6,255 |
| Capital Outlay | | 4,795 | | (4,795) |
| Total Public Safety | <u>10,986</u> | <u>16,886</u> | <u>18,346</u> | <u>1,460</u> |
| Budget Credit | | | 4,795 | 4,795 |
| Total Expenditures and Transfers | <u>10,986</u> | <u>16,886</u> | <u>23,141</u> | <u>6,255</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | 1,899 | (670) | | |
| Unencumbered Cash, Beginning | <u>346</u> | <u>2,245</u> | | |
| Unencumbered Cash, Ending | <u>2,245</u> | <u>1,575</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Emergency Telephone Service - Wireless Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|--------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Licenses, Fees, and Permits | | | | |
| Emergency Telephone Tax | \$ 3,445 | 3,625 | 5,607 | (1,982) |
| Use of Money and Property | | | | |
| Interest on Investments | 4 | 2 | | 2 |
| Total Cash Receipts / Revenue | <u>3,449</u> | <u>3,627</u> | <u>5,607</u> | <u>(1,980)</u> |
| Expenditures and Transfers | | | | |
| Public Safety | | | | |
| Contractual Services | 3,745 | 3,774 | 8,000 | 4,226 |
| Total Expenditures and Transfers | <u>3,745</u> | <u>3,774</u> | <u>8,000</u> | <u>4,226</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (296) | (147) | | |
| Unencumbered Cash, Beginning | <u>1,373</u> | <u>1,077</u> | | |
| Unencumbered Cash, Ending | <u>1,077</u> | <u>930</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | | Current Year | | |
|----------------------------------|-------------------------|---------------------------|----------------|------------------------------------|
| | Prior Year Actual | Current Year Actual | Budget | Variance Favorable (Unfavor) |
| Cash Receipts / Revenue | | | | |
| Licenses, Fees, and Permits | | | | |
| Service Fees | \$ 107,732 | 105,896 | 125,000 | (19,104) |
| Total Cash Receipts / Revenue | <u>107,732</u> | <u>105,896</u> | <u>125,000</u> | <u>(19,104)</u> |
| Expenditures and Transfers | | | | |
| Sanitation | | | | |
| Personal Services | 1,888 | 690 | 5,000 | 4,310 |
| Contractual Services | 109,972 | 108,761 | 110,000 | 1,239 |
| Commodities | | | 5,000 | 5,000 |
| Capital Outlay | | | 55,000 | 55,000 |
| Household Hazardous Waste | | | | |
| Contractual Services | 1,238 | | | |
| Total Expenditures and Transfers | <u>113,098</u> | <u>109,451</u> | <u>175,000</u> | <u>65,549</u> |
| Receipts Over (Under) | | | | |
| Expenditures and Transfers | (5,366) | (3,555) | | |
| Unencumbered Cash, Beginning | <u>109,590</u> | <u>104,224</u> | | |
| Unencumbered Cash, Ending | <u>104,224</u> | <u>100,669</u> | | |

See accompanying notes to financial statements

Elk County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 31,752 | 29,965 |
| Total Cash Receipts / Revenue | <u>31,752</u> | <u>29,965</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Personal Services | 18,310 | 18,942 |
| Contractual Services | 183 | 760 |
| Commodities | 9,924 | 5,372 |
| Employee Benefits | <u>3,226</u> | <u>3,226</u> |
| Total General Government | <u>28,417</u> | <u>28,300</u> |
| Transfers | | |
| Operating Transfers Out | <u>393</u> | <u>3,335</u> |
| Total Expenditures and Transfers | <u>28,810</u> | <u>31,635</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 2,942 | (1,670) |
| Unencumbered Cash, Beginning | <u>393</u> | <u>3,335</u> |
| Unencumbered Cash, Ending | <u><u>3,335</u></u> | <u><u>1,665</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 481 | 690 |
| Total Cash Receipts / Revenue | <u>481</u> | <u>690</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | <u>147</u> | |
| Total Expenditures and Transfers | <u>147</u> | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 334 | 690 |
| Unencumbered Cash, Beginning | <u>85</u> | <u>419</u> |
| Unencumbered Cash, Ending | <u><u>419</u></u> | <u><u>1,109</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 400 | 160 |
| Total Cash Receipts / Revenue | <u>400</u> | <u>160</u> |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 400 | 160 |
| Unencumbered Cash, Beginning | <u>1,741</u> | <u>2,141</u> |
| Unencumbered Cash, Ending | <u><u>2,141</u></u> | <u><u>2,301</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 3,142 | 4,768 |
| Total Cash Receipts / Revenue | <u>3,142</u> | <u>4,768</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Contractual Services | 13,137 | |
| Commodities | 1,850 | 146 |
| Capital Outlay | <u>468</u> | |
| Total Expenditures and Transfers | <u>15,455</u> | <u>146</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (12,313) | 4,622 |
| Unencumbered Cash, Beginning | <u>21,266</u> | <u>8,953</u> |
| Unencumbered Cash, Ending | <u><u>8,953</u></u> | <u><u>13,575</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
Prosecuting Attorney Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|-------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 130 | 80 |
| Total Cash Receipts / Revenue | <u>130</u> | <u>80</u> |
| Expenditures and Transfers | | |
| None | | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 130 | 80 |
| Unencumbered Cash, Beginning | <u>1,059</u> | <u>1,189</u> |
| Unencumbered Cash, Ending | <u><u>1,189</u></u> | <u><u>1,269</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
Sheriff's Equipment Reserve Fund Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 3,222 | 3,850 |
| Total Cash Receipts / Revenue | <u>3,222</u> | <u>3,850</u> |
| Expenditures and Transfers | | |
| Public Safety | | |
| Capital Outlay | 8,417 | 1,684 |
| Total Expenditures and Transfers | <u>8,417</u> | <u>1,684</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (5,195) | 2,166 |
| Unencumbered Cash, Beginning | 7,016 | 1,821 |
| Unencumbered Cash, Ending | <u>1,821</u> | <u>3,987</u> |

See accompanying notes to financial statements

Elk County, Kansas
CDBG Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Miscellaneous | | |
| Loan Repayment | \$ 35,453 | 12,853 |
| Total Cash Receipts / Revenue | <u>35,453</u> | <u>12,853</u> |
| Expenditures and Transfers | | |
| Economic Development | | |
| Principal | 35,453 | 12,853 |
| Total Expenditures and Transfers | <u>35,453</u> | <u>12,853</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | |
| Unencumbered Cash, Beginning | _____ | _____ |
| Unencumbered Cash, Ending | ===== | ===== |

See accompanying notes to financial statements

Elk County, Kansas
CDBG Micro Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Use of Money and Property | | |
| Interest on Investments | \$ 117 | 96 |
| Interest on Loans | 1,599 | |
| Loan Repayment | 3,915 | 5,514 |
| Total Cash Receipts / Revenue | <u>5,631</u> | <u>5,610</u> |
| Expenditures and Transfers | | |
| Economic Development | | |
| Contractual Services | 386 | 800 |
| Total Expenditures and Transfers | <u>386</u> | <u>800</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 5,245 | 4,810 |
| Unencumbered Cash, Beginning | 44,125 | 49,370 |
| Unencumbered Cash, Ending | <u>49,370</u> | <u>54,180</u> |

See accompanying notes to financial statements

Elk County, Kansas
FEMA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ 108,630 | |
| State Grant | <u>14,148</u> | <u>45</u> |
| Total Cash Receipts / Revenue | <u>122,778</u> | <u>45</u> |
| Expenditures and Transfers | | |
| Public Works | | |
| Capital Outlay | <u>442,635</u> | <u>446,670</u> |
| Total Expenditures and Transfers | <u>442,635</u> | <u>446,670</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (319,857) | (446,625) |
| Unencumbered Cash, Beginning | <u>770,977</u> | <u>451,120</u> |
| Unencumbered Cash, Ending | <u><u>451,120</u></u> | <u><u>4,495</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
CDBG - Rural Water District Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ 5,000 | 190,500 |
| Total Cash Receipts / Revenue | <u>5,000</u> | <u>190,500</u> |
| Expenditures and Transfers | | |
| Construction | | |
| Contractual Services | | 190,500 |
| Capital Outlay | <u>3,750</u> | |
| Total Expenditures and Transfers | <u>3,750</u> | <u>190,500</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 1,250 | |
| Unencumbered Cash, Beginning | | <u>1,250</u> |
| Unencumbered Cash, Ending | <u><u>1,250</u></u> | <u><u>1,250</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
Rairdon Capital Improvement Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| Social Services for Aged and Poor | | |
| Contractual Services | 356 | |
| Total Expenditures and Transfers | 356 | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (356) | |
| Unencumbered Cash, Beginning | 356 | |
| Unencumbered Cash, Ending | | |

See accompanying notes to financial statements

Elk County, Kansas
Rural Fire District Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Use of Money and Property | | |
| Interest on Investments | \$ 3 | 3 |
| Miscellaneous | | |
| Donations | | 275 |
| Other | 400 | |
| Total Miscellaneous | 400 | 275 |
| Total Cash Receipts / Revenue | 403 | 278 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Contractual Services | 50 | 100 |
| Total Expenditures and Transfers | 50 | 100 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | 353 | 178 |
| Unencumbered Cash, Beginning | 904 | 1,257 |
| Unencumbered Cash, Ending | 1,257 | 1,435 |

See accompanying notes to financial statements

Elk County, Kansas
Dorothy Williams Memorial Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| Social Services for Aged and Poor | | |
| Contractual Services | 3,753 | |
| Total Expenditures and Transfers | 3,753 | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (3,753) | |
| Unencumbered Cash, Beginning | 3,753 | |
| Unencumbered Cash, Ending | | |

See accompanying notes to financial statements

Elk County, Kansas
Elk Manor Memorial Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|-----------------------------------|-------------------------|---------------------------|
| Cash Receipts | | |
| None | \$ | |
| Expenditures and Transfers | | |
| Social Services for Aged and Poor | | |
| Contractual Services | 472 | |
| Total Expenditures and Transfers | 472 | |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (472) | |
| Unencumbered Cash, Beginning | 472 | |
| Unencumbered Cash, Ending | | |

See accompanying notes to financial statements

Elk County, Kansas
Diversion Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Licenses, Fees, and Permits | | |
| Officer Fees | \$ 3,220 | 4,245 |
| Total Cash Receipts / Revenue | <u>3,220</u> | <u>4,245</u> |
| Expenditures and Transfers | | |
| General Government | | |
| Capital Outlay | <u>3,435</u> | <u>3,686</u> |
| Total Expenditures and Transfers | <u>3,435</u> | <u>3,686</u> |
| Receipts Over (Under) | | |
| Expenditures and Transfers | (215) | 559 |
| Unencumbered Cash, Beginning | <u>2,471</u> | <u>2,256</u> |
| Unencumbered Cash, Ending | <u><u>2,256</u></u> | <u><u>2,815</u></u> |

See accompanying notes to financial statements

Elk County, Kansas
Other Grants Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

| | Prior Year Actual | Current Year Actual |
|----------------------------------|-------------------------|---------------------------|
| Cash Receipts / Revenue | | |
| Intergovernmental | | |
| Federal Financial Assistance | \$ | 5,898 |
| Total Cash Receipts / Revenue | | 5,898 |
| Expenditures and Transfers | | |
| Public Safety | | |
| Capital Outlay | | 1,133 |
| Education | | |
| Capital Outlay | | 4,415 |
| Total Expenditures and Transfers | | 5,548 |
| Receipts Over (Under) | | |
| Expenditures and Transfers | | 350 |
| Unencumbered Cash, Beginning | | |
| Unencumbered Cash, Ending | | 350 |

See accompanying notes to financial statements

Agency Funds

Statement of Cash Receipts, Disbursements and Balances

For the Year Ended December 31, 2010

| <u>Fund</u> | <u>Beginning Cash Balance</u> | <u>Cash Receipts</u> | <u>Cash Disbursements</u> | <u>Ending Cash Balance</u> |
|----------------------------------|---------------------------------------|--------------------------|-------------------------------|------------------------------------|
| Cities: | | | | |
| Elk Falls City | \$ | 5,692 | 5,692 | |
| Grenola City General | | 57,266 | 57,266 | |
| Grenola City Library | | 3,163 | 3,163 | |
| Grenola City Bond | | 2,921 | 2,921 | |
| Grenola City Special Assessments | | 180 | 180 | |
| Howard City General | | 104,563 | 104,563 | |
| Howard City Employee Benefit | | 24,520 | 24,520 | |
| Howard City Special Liability | | 546 | 546 | |
| Howard City Library | | 10,490 | 10,490 | |
| Howard City Emergency Equip | | 9,251 | 9,251 | |
| Longton City General | | 60,795 | 60,795 | |
| Longton City Bond | | 27,529 | 27,529 | |
| Longton City Library | | 5,796 | 5,796 | |
| Moline City General | | 53,776 | 53,776 | |
| Moline City Special Liability | | 4,039 | 4,039 | |
| Moline City Employee Benefits | | 8,565 | 8,565 | |
| Moline City Bond | | 21,158 | 21,158 | |
| Moline City Library | | 8,083 | 8,083 | |
| Subtotal Cities | | <u>408,333</u> | <u>408,333</u> | |
| Townships: | | | | |
| Elk Falls Twp General | 122 | 1,288 | 1,410 | |
| Greenfield Twp General | 336 | 5,318 | 5,267 | 387 |
| Liberty Twp General | 881 | 466 | | 1,347 |
| Oak Valley Twp General | 97 | | | 97 |
| Painterhood Twp General | | 528 | | 528 |
| Subtotal Townships | <u>1,436</u> | <u>7,600</u> | <u>6,677</u> | <u>2,359</u> |
| Schools: | | | | |
| USD 205 General | | 749 | 749 | |
| USD 205 Bond | | 599 | 599 | |
| USD 205 Capital Outlay | | 195 | 195 | |
| USD 205 Special Tax | | 1,037 | 1,037 | |
| USD 282 General | | 236,375 | 236,375 | |
| USD 282 Supplemental General | | 469,513 | 469,513 | |
| USD 282 Capital Outlay | | 63,511 | 63,511 | |
| USD 283 General | | 74,779 | 74,779 | |
| USD 283 Capital Outlay | | 2 | 2 | |
| USD 283 Bond and Interest | | 44,561 | 44,561 | |
| USD 283 Supplemental General | | 25,675 | 25,675 | |
| USD 389 General | | 3,320 | 3,320 | |
| USD 389 Bond | | 3,083 | 3,083 | |
| USD 389 Capital Outlay | | 762 | 762 | |
| USD 389 Recreation | | 602 | 602 | |
| USD 389 Supplemental General | | 4,143 | 4,143 | |
| USD 462 General | | 21,396 | 21,396 | |
| USD 462 Capital Outlay | | 9,228 | 9,228 | |
| USD 462 Recreation | | 2,730 | 2,730 | |
| USD 462 Bond | | 17,482 | 17,482 | |

See accompanying notes to financial statements

Elk County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

| Fund | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|--|------------------------------|------------------|-----------------------|---------------------------|
| USD 462 Supplemental General | | 37,846 | 37,846 | |
| USD 484 General | | 25,235 | 25,235 | |
| USD 484 Capital Outlay | | 6,289 | 6,289 | |
| USD 484 Supplemental General | | 29,713 | 29,713 | |
| USD 484 Recreation | | 2,358 | 2,358 | |
| Subtotal Schools | | <u>1,081,183</u> | <u>1,081,183</u> | |
| Cemeteries: | | | | |
| Elk Falls Cemetery | | 9,263 | 8,426 | 837 |
| Piedmont Cemetery | | 474 | 474 | |
| Longton Cemetery | 4,470 | 4,497 | | 8,967 |
| Oak Valley Cemetery | | 2,509 | 2,509 | |
| Mt Zion Cemetery | 1,947 | 1,984 | 3,796 | 135 |
| Greenfield Cemetery | 50 | 9,320 | 9,303 | 67 |
| Cresco Cemetery | 498 | 1,791 | 2,160 | 129 |
| Wildcat Cemetery | | 17,870 | 16,276 | 1,594 |
| Painterhood Cemetery | 801 | 1,905 | 2,554 | 152 |
| Grace Lawn Cemetery | | 23,622 | 23,622 | |
| Subtotal Cemeteries | <u>7,766</u> | <u>73,235</u> | <u>69,120</u> | <u>11,881</u> |
| Watershed Districts: | | | | |
| WS #31 General | | 5,370 | 5,370 | |
| WS #34 General | | 1,209 | 1,210 | (1) |
| WS #47 General | 1,972 | 25,147 | 24,973 | 2,146 |
| WS #59 General | | 119 | 119 | |
| WS #83 General | | 266 | 266 | |
| WS #92 General | | 649 | 649 | |
| Subtotal Watershed Districts | <u>1,972</u> | <u>32,760</u> | <u>32,587</u> | <u>2,145</u> |
| Rolling Prairie Extension Service: | | | | |
| Rolling Prairie Extension Service | 12,213 | 154,975 | 167,188 | |
| Subtotal Rolling Prairie Extension Service | <u>12,213</u> | <u>154,975</u> | <u>167,188</u> | |
| Regional Library: | | | | |
| | | 25,127 | 25,127 | |
| | | 1,559 | 1,559 | |
| Subtotal Regional Library | | <u>26,686</u> | <u>26,686</u> | |
| Total Subdivisions | <u>23,387</u> | <u>1,784,772</u> | <u>1,791,774</u> | <u>16,385</u> |
| State Funds: | | | | |
| | | 24,190 | 24,190 | |
| | | 12,095 | 12,095 | |
| Total State Funds | | <u>36,285</u> | <u>36,285</u> | |
| Other Agency Funds: | | | | |
| Payroll Clearing | | 700,517 | 700,517 | |
| Motor Vehicle Licenses | | 241,450 | 241,450 | |
| Driver License Fees | | 9,173 | 9,173 | |
| Game Licenses | 408 | 4,482 | 4,684 | 206 |
| Secretary of State Fees | | 70 | 70 | |

See accompanying notes to financial statements

Elk County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

| <u>Fund</u> | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|-------------------------------|------------------------------|------------------|-----------------------|---------------------------|
| Cereal Malt Beverage Licenses | 25 | 25 | 25 | 25 |
| Heritage Trust | 124 | 652 | 556 | 220 |
| Unclaimed Money | 18,431 | | | 18,431 |
| Clerk of Court Release | | 350 | 350 | |
| Sales Tax | | 107,643 | 107,643 | |
| Total Other Agency Funds | <u>18,988</u> | <u>1,064,362</u> | <u>1,064,468</u> | <u>18,882</u> |
| Distributable Funds: | | | | |
| Current Tax | 2,518,051 | 4,061,401 | 4,078,398 | 2,501,054 |
| Delinquent Tax | 37,090 | 73,655 | 83,109 | 27,636 |
| Motor Vehicle Tax | 84,074 | 498,456 | 485,461 | 97,069 |
| Recreational Vehicle Tax | 1,168 | 7,400 | 7,516 | 1,052 |
| Mineral Production Tax | 271 | 2,030 | 1,746 | 555 |
| In Lieu of Tax | | 6,877 | 6,877 | |
| 16/20M Truck Tax | | 18,134 | 18,134 | |
| Total Distributable Funds | <u>2,640,654</u> | <u>4,667,953</u> | <u>4,681,241</u> | <u>2,627,366</u> |
| Total Agency Funds | <u>2,683,029</u> | <u>7,553,372</u> | <u>7,573,768</u> | <u>2,662,633</u> |

See accompanying notes to financial statements

County of Elk, Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2010

Statement 5
Page 1 of 2

| <u>Issue</u> | <u>Interest Rate</u> | <u>Date of Issue</u> | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> | <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Reductions/ Payments</u> | <u>Net Change</u> | <u>Balance end of Year</u> | <u>Interest Paid</u> |
|--|----------------------|----------------------|------------------------|-------------------------------|----------------------------------|------------------|-----------------------------|-------------------|----------------------------|----------------------|
| <u>General Obligation Debt:</u> | | | | | | | | | | |
| None | | | | | | | | | | |
| <u>Capital Leases:</u> | | | | | | | | | | |
| 2 Graders (Komatsu) | 4.30% | 3/1/2005 | 244,850 | 3/1/2010 | 26,900 | | 26,900 | | 0 | 573 |
| Grader (Cat) | 5.00% | 12/9/2005 | 128,630 | 12/9/2009 | 15,745 | | 15,745 | | 0 | 779 |
| Grader (Deere) | 4.80% | 2/20/2006 | 138,000 | 9/20/2010 | 29,686 | | 29,686 | | 0 | 1,070 |
| Ambulance | 5.38% | 8/23/2006 | 99,985 | 8/23/2011 | 43,011 | | 21,073 | | 21,938 | 2,312 |
| Cat Tractor D-6 | 4.00% | 3/27/2007 | 181,152 | 9/27/2011 | 84,235 | | 41,555 | | 42,680 | 2,954 |
| 2 Cat Graders | 0.39% | 4/9/2008 | 409,000 | 4/9/2014 | 369,670 | | 26,349 | | 343,321 | 1,423 |
| Software | 8.19% | 10/26/2009 | 112,460 | 10/20/2012 | 112,460 | | 34,517 | | 77,943 | 9,306 |
| 2 John Deere Graders | 3.29% | 5/9/2010 | 269,324 | 5/10/2015 | | 269,324 | | | 269,324 | |
| Wheel Loader | 4.00% | 5/10/2010 | 116,000 | 12/31/2014 | 0 | 116,000 | 22,723 | | 93,277 | 2,744 |
| Courthouse Roof | 4.90% | 9/20/2010 | 251,967 | 10/15/2020 | | 251,967 | | | 251,967 | |
| Total Capital Leases | | | <u>1,951,368</u> | | <u>681,707</u> | <u>637,291</u> | <u>218,548</u> | | <u>1,100,450</u> | <u>21,161</u> |
| <u>Compensated Absences:</u> | | | | | | | | | | |
| Vacation Pay Maximum Potential Liability | | | | | 44,628 | | | 1,690 | 46,318 | |
| Sick Leave Maximum Potential Liability | | | | | <u>27,973</u> | | | <u>2,364</u> | <u>30,337</u> | |
| Total Compensated Absences | | | | | <u>72,601</u> | | | <u>4,054</u> | <u>76,655</u> | |
| Total Long-Term Debt | | | <u>1,951,368</u> | | <u>754,308</u> | <u>637,291</u> | <u>218,548</u> | <u>4,054</u> | <u>1,177,105</u> | |

County of Elk, Kansas
Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2010

Statement 5
Page 2 of 2

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016-2021</u> | <u>Totals</u> |
|-------------------------------|----------------|----------------|----------------|----------------|---------------|------------------|------------------|
| Principal | | | | | | | - |
| Capital Leases | | | | | | | |
| Ambulance | 21,938 | | | | | | 21,938 |
| Cat Tractor D-6 | 42,679 | | | | | | 42,679 |
| 2 Cat Graders | 26,453 | 26,553 | 55,854 | 234,461 | | | 343,321 |
| Software | 37,443 | 40,500 | | | | | 77,943 |
| 2 John Deere Graders | 50,417 | 52,082 | 53,817 | 55,589 | 57,420 | | 269,325 |
| Wheel Loader | 21,955 | 22,834 | 23,764 | 24,724 | | | 93,277 |
| Courthouse Roof | 10,654 | 11,990 | 12,610 | 13,227 | 13,875 | 189,611 | 251,967 |
| Total Capital Leases | <u>211,539</u> | <u>153,959</u> | <u>146,045</u> | <u>328,001</u> | <u>71,295</u> | <u>189,611</u> | <u>1,100,450</u> |
| Total Principal | <u>211,539</u> | <u>153,959</u> | <u>146,045</u> | <u>328,001</u> | <u>71,295</u> | <u>189,611</u> | <u>1,100,450</u> |
| Interest | | | | | | | |
| Capital Leases Interest | | | | | | | |
| Ambulance | 1,179 | | | | | | 1,179 |
| Cat Tractor D-6 | 1,276 | | | | | | 1,276 |
| 2 Cat Graders | 1,319 | 1,219 | 1,111 | 458 | | | 4,107 |
| Software | 6,380 | 3,324 | | | | | 9,704 |
| 2 John Deere Graders | 8,894 | 7,229 | 5,494 | 3,722 | 1,891 | | 27,230 |
| Wheel Loader | 3,512 | 2,633 | 1,702 | 742 | | | 8,589 |
| Courthouse Roof | 13,192 | 11,857 | 11,237 | 10,619 | 9,971 | 39,012 | 95,888 |
| Total Capital Leases Interest | <u>35,752</u> | <u>26,262</u> | <u>19,544</u> | <u>15,541</u> | <u>11,862</u> | <u>39,012</u> | <u>147,973</u> |
| Total Interest | <u>35,752</u> | <u>26,262</u> | <u>19,544</u> | <u>15,541</u> | <u>11,862</u> | <u>39,012</u> | <u>147,973</u> |
| Total Principal and Interest | <u>247,291</u> | <u>180,221</u> | <u>165,589</u> | <u>343,542</u> | <u>83,157</u> | <u>228,623</u> | <u>1,248,423</u> |

County of Elk, Kansas
Notes to Financial Statements
December 31, 2010

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

Elk County is a municipal corporation governed by an elected three-member commission. These financial statements present Elk County as a primary government only. The county has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2010:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds or trust funds).

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2010

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

C. Basis of Accounting

Statutory Basis of Accounting--These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America.

Departure from Accounting Principles Generally Accepted in the United States of America--

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not presented in these financial statements.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2010

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments made during the 2010 fiscal year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Equipment Reserve Fund
Special Highway Fund
Special Machinery Fund
Special Bridge Fund
Special Building

Spending in funds that are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash and Cash Equivalents

For the purpose of financial reporting, "Cash and Cash Equivalents" includes cash on hand, demand and savings deposits and certificates of deposit. To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the general fund, as provided by Kansas Statutes.

Deposits and Investments

As of December 31, 2010, the County no investments.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2010

K.S.A. 12-1675 allows the County to invest idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no policies that would further limit its investment choices. The rating of the County's investment is noted above.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has not designated any peak periods.

At December 31, 2010, the carrying amount of the County's deposits was \$4,260,495 and the bank balance was \$4,576,811. The bank balance was held in three banks, resulting in a concentration of credit risk. Of the bank balance, \$750,000 was secured by federal depository insurance, \$2,826,811 was collateralized with securities held by the pledging financial institution's agents in the County's name and the remaining \$1,000,000 was secured by a pledged letter of credit.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

With the exception of the enterprise funds, inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from

County of Elk, Kansas
Notes to Financial Statements
December 31, 2010

expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. The County retains this interest.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Vacation and Sick Pay

Policies regarding vacations permit employees to accumulate a maximum of two hundred forty hours vacation pay. Upon resignation or retirement from service with the County, employees are entitled to payment for all accrued vacation, up to the allowable maximum, earned prior to resignation or retirement.

Policies regarding sick leave permit employees to accumulate up to a maximum of 120 days. Employees who terminate with less than five years of service are not paid for unused sick pay. Employees who terminate with five to nine years of service are paid for thirty percent of their unused sick pay up to a maximum of 60 days. Employees who terminate with ten or more years of service are paid for sixty percent of their unused sick pay up to a maximum of 60 days.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

County of Elk, Kansas
Notes to Financial Statements
December 31, 2010

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

Kansas Cash Basis Law violation:

Ambulance Fund \$ 1,334

Compliance with Kansas Budget Law

Kansas Budget Law violation:

Rural Fire District No. 1 262

Compliance with Kansas Depository Security Law

No violations.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by accounting principles generally accepted in the United States of America.

The County has waived compliance with general fixed asset reporting requirements until December 31, 2010, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERs employers. The employer rate established by statute for the calendar year 2010 was 7.14%. The County employer contributions for the years ending December 31, 2010, 2009 and 2008 were \$87,057, \$72,004, and \$61,007 respectively, equal to the statutory required contributions for each year.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Elk County assessed valuation at July 1, 2010 was \$20,027,640. There was no outstanding general obligation debt at December 31, 2010. The

County of Elk, Kansas
Notes to Financial Statements
December 31, 2010

resulting legal debt margin was \$600,829. This debt limit calculation does not include the valuation of motor vehicles.

Details of the County's general long term debt are displayed in statement 5.

C. Operating Transfers:

| <u>From</u> | <u>To</u> | <u>Amount</u> |
|--------------------------------|-----------------------------------|---------------|
| General Fund | Special Equipment Reserve Fund | \$ 3,000 |
| Rural Fire District No. 1 Fund | Special Rural Fire Equipment Fund | 4,000 |
| Special Auto Fund | General Fund | 3,335 |

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 5 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County joined together with other Counties in the State of Kansas to form the Kansas County Association Multi-Line Pool (KCAMP), and Kansas Workers Risk Cooperative for Counties (KWORCC) which are public entity risk-pools currently operating as common risk management and insurance programs for Kansas Counties. The County pays annual premiums to KCAMP and KWORCC for its general and worker's compensation insurance coverage. KCAMP and KWORCC are self-sustaining through member premiums. KCAMP reinsures through commercial companies for claims in excess of \$200,000 for property coverage, \$150,000 for crime coverage, and \$250,000 for liability coverage. KWORCC reinsures through commercial companies for claims in excess of \$1,000,000 for worker's compensation coverage. Additional premiums may be due from the County if total claims for the pool exceed amounts anticipated by either KCAMP or KWORCC management. The County continues to carry commercial insurance for all other risks of loss including employee health insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 Reconciliation of Statement 1 and 2

| | |
|--|--------------|
| Total Expenditures per Statement 2 | \$ 3,244,604 |
| Plus Non Budgeted Funds: | |
| Special Equipment Reserve Fund | 37,633 |
| Special Building Fund | 163,471 |
| Special Machinery Fund | 115,133 |
| Rural Fire District Special Equipment Fund | 14,000 |
| Special Auto Fund | 31,635 |
| Register of Deeds Technology Fund | 146 |
| Sheriff's Equipment Reserve Fund | 1,684 |
| CDBG Loan Fund | 12,853 |
| CDBG Micro Loan Fund | 800 |
| FEMA Public Assistance Grant | 446,670 |
| CBDG - Rural Water District | 190,500 |
| Rural Fire District Trust Fund | 100 |
| Other Grants | 5,548 |

County of Elk, Kansas
Notes to Financial Statements
December 31, 2010

| | |
|------------------------------------|------------------|
| Diversion Fees Fund | <u>3,686</u> |
| Total Expenditures per Statement 1 | <u>4,268,463</u> |

Note 7 Conduit Debt

The County issued industrial revenue bonds during fiscal year 2002 in the amount of \$3,300,000. The bonds were designated "Elk County, Kansas Taxable Industrial Revenue Bonds, Series 2002 (Flint Oak Project)". Additional \$1,100,000 industrial revenue bonds were issued during 2003 for the same project. The bonds have a final maturity not to exceed December 31, 2012. The bonds were issued for the purpose of providing funds to pay the costs of acquiring, constructing and equipping the Project. The bonds are special limited obligations of the county, payable solely from revenues generated from the Project and the Lease of the Project. The bonds will not be general obligations of the county, nor constitute a pledge of faith and credit of the county, and will not be payable in any manner by taxation.

County of Elk, Kansas
Reconciliation of 2009 Tax Roll
For the Year Ended December 31, 2010

Schedule 1

| | | |
|---|----|-------------------------|
| County Clerk's Abstract of Taxes Levied | \$ | 4,131,363 |
| Add: Supplemental Tax Roll | | 13,124 |
| Deduct: Taxes Abated | | <u>(16,802)</u> |
| Tax Roll as Adjusted | | <u><u>4,127,685</u></u> |

County Treasurer's Accounting:

| | | |
|-------------------------|---------------|-------------------------|
| Total Taxes Distributed | | 4,012,036 |
| Uncollected: | | |
| Personal Property | 20,799 | |
| Real Estate | <u>94,850</u> | |
| Total Uncollected | | <u>115,649</u> |
| Net Tax Roll | | <u><u>4,127,685</u></u> |

County of Elk, Kansas
Donna Kaminska, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 1 of 4)

| | | |
|----------------------------|-----------|-----------------|
| Balance - January 1 | \$ | 0 |
| <u>Receipts:</u> | | |
| Election Filing Fees | | |
| Fish and Game Licenses | 4,481 | |
| Fish and Game License Fees | 225 | |
| Fees and Reimbursements | 1,202 | |
| Cereal Malt Licenses | <u>25</u> | |
| Total Receipts | | 5,933 |
| <u>Disbursements:</u> | | |
| Paid To County Treasurer: | | <u>5,933</u> |
| Balance - December 31 | | <u><u>0</u></u> |

County of Elk, Kansas
Neva Walters, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 2 of 4)

| | | |
|-----------------------------------|--------------|------------------|
| Balance - January 1 | \$ | 10 |
| <u>Receipts:</u> | | |
| Mortgage Registration Fees | 14,913 | |
| Heritage Trust | 598 | |
| Fax and Copy Fees | 1,276 | |
| Recording Fees | 8,054 | |
| Register of Deeds Technology Fund | <u>5,207</u> | |
| Total Receipts | | 30,048 |
| <u>Disbursements:</u> | | |
| To County Treasurer: | | |
| Mortgage Registration Fees | 14,913 | |
| Heritage Trust | 598 | |
| Fax and Copy Fees | 1,276 | |
| Recording Fees | 8,054 | |
| Register of Deeds Technology Fund | <u>5,207</u> | |
| Total Disbursements | | <u>30,048</u> |
| Balance - December 31 | | <u><u>10</u></u> |

County of Elk, Kansas
Shae Watkins, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 3 of 4)

| | | |
|---------------------|----|---------|
| Balance - January 1 | \$ | 217,591 |
|---------------------|----|---------|

Receipts:

| | | |
|-------------------------------------|--------|---------|
| State Clerk Fees | 30,114 | |
| LETC Fees | 5,149 | |
| IDS | 179 | |
| Criminal Probations | 785 | |
| Drivers License Reinstatement Fees | 1,554 | |
| Indigent Defense Fee | 600 | |
| Fines | 46,375 | |
| Marriage License Fees | 590 | |
| KBI DNA Database Fee | 100 | |
| Clerk Fees - County | 665 | |
| PATF Fees | 693 | |
| Juvenile Supervision Fee | 475 | |
| Attorney Fees - County | 10,516 | |
| Worthless Check Fee | 80 | |
| Diversion Fees | 3,375 | |
| Alcohol/Blood/Drug Testing | 26 | |
| Miscellaneous Fees | 108 | |
| Finger Print Fee | 1,769 | |
| Juvenile Diversion | 450 | |
| Law Library Fees | 2,197 | |
| Attorney Fees - State | 3,291 | |
| KBI Lab Fees | 319 | |
| Bonds | 13,401 | |
| Restitution | 14,035 | |
| Garnishment | 4,951 | |
| Unapplied Receipts | 33,666 | |
| Judgments, Sale Proceeds, and Other | 3,036 | |
| Judicial Branch Surcharge | 8,331 | |
| Total Receipts | | 186,830 |

Disbursements:

| | | |
|-------------------------------------|---------|---------|
| To State Treasurer: | | |
| State Clerk Fees | 30,114 | |
| LETC Fees | 5,149 | |
| IDS | 179 | |
| Criminal Probations | 785 | |
| Drivers License Reinstatement Fees | 1,554 | |
| Indigent Defense Fee | 600 | |
| Fines | 46,375 | |
| Marriage License Fees | 590 | |
| KBI DNA Database Fee | 100 | |
| Attorney Fees | 3,291 | |
| Judicial Branch Surcharge | 8,331 | |
| To County Treasurer: | | |
| County Clerk Fees | 665 | |
| PATF Fees | 693 | |
| Juvenile Supervision Fee | 475 | |
| Attorney Fees | 10,516 | |
| Worthless Check Fee | 80 | |
| Diversion Fees | 3,375 | |
| Alcohol/Blood/Drug Testing | 26 | |
| Miscellaneous Fees | 108 | |
| Finger Print Fee | 1,769 | |
| Juvenile Diversion Fees | 450 | |
| To Others: | | |
| Law Library Fees | 2,197 | |
| KBI Lab Fees | 319 | |
| Bonds | 14,801 | |
| Restitution | 14,035 | |
| Garnishment | 4,951 | |
| Unapplied Receipts | 8,149 | |
| Judgments, Sale Proceeds, and Other | 215,236 | |
| Total Disbursements | | 374,913 |

| | | |
|-----------------------|--|--------|
| Balance - December 31 | | 29,508 |
|-----------------------|--|--------|

Composition of Ending Balance:

| | | |
|--|--------|--------|
| Cash on Hand | 20 | |
| Demand Deposit - Howard State Bank, Howard, Kansas | 29,488 | 29,508 |

County of Elk, Kansas
Doug Hanks, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 4 of 4)

| | | |
|------------------------------------|--------------|-----------------|
| Balance - January 1 | \$ | 0 |
| <u>Receipts:</u> | | |
| Delinquent Tax Warrants | 4,770 | |
| Jail Keep | 80,045 | |
| Bonds | 39,657 | |
| Sheriff Fees, VINS, and MVR | <u>6,255</u> | |
| Total Receipts | | 130,727 |
| <u>Disbursements:</u> | | |
| To County Treasurer: | | |
| Delinquent Tax Warrants | 4,770 | |
| Jail Keep | 80,045 | |
| Sheriff Fees | 4,685 | |
| VIN Fees | 1,296 | |
| To Highway Patrol: | | |
| VIN Fees | 144 | |
| To Others: | | |
| Bonds | 39,657 | |
| Kansas Department of Revenue - MVR | <u>130</u> | |
| Total Disbursements | | <u>130,727</u> |
| Balance - December 31 | | <u><u>0</u></u> |

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards**

Board of County Commissioners
Elk County, Kansas

We have audited the statutory basis financial statements of Elk County as of and for the year ended December 31, 2010, and have issued our report thereon dated October 24, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Elk County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the statutory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Elk County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Elk County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the county's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying *schedule of findings and responses* (finding 10-1) that we consider to be a material weakness in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Elk County's statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Elk County's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Elk County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the county commissioners, others within the county, and state and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlotterbeck and Burns, L.L.C.

October 24, 2011

**Report on Compliance With Requirements Applicable to Each Major
Program and on Internal Control Over Compliance in Accordance
With OMB Circular A-133**

Board of County Commissioners
Elk County, Kansas

Compliance

We have audited the compliance of Elk County with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. Elk County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Elk County's management. Our responsibility is to express an opinion on Elk County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Elk County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Our audit does not provide a legal determination of Elk County's compliance with those requirements.

In our opinion, Elk County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

The management of Elk County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Elk County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the county's internal control over compliance.

A *control deficiency* in an county's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the county's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the county's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the county's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Elk County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Elk County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of County Commissioners, others within the county, state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

October 24, 2011

Elk County, Kansas
SCHEDULE OF FINDINGS AND RESPONSES
Year ended December 31, 2010

Questioned
Costs

Section I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

- | | |
|---|-------------|
| 1. Type of auditor's financial statement report issued: | Unqualified |
| 2. Internal Control over financial reporting: | |
| Material weakness identified? | Yes |
| Significant deficiency identified not considered to be material weakness? | No |
| 3. Noncompliance material to financial statements noted? | No |

FEDERAL AWARDS

- | | | | | | |
|---|--------------------------------|--------------------------------|--------|--------------------------|--|
| 4. Internal Control over major programs: | | | | | |
| Material weakness identified? | No | | | | |
| Significant Deficiency identified not considered to be material weakness? | No | | | | |
| 5. Type of auditor's report issued on compliance for major programs: | Unqualified | | | | |
| 6. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 5.10(a)? | No | | | | |
| 7. Identification of major programs: | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><u>CFDA No.</u></td> <td style="width: 50%;"><u>Name of Federal Program</u></td> </tr> <tr> <td>97.036</td> <td>Public Assistance Grants</td> </tr> </table> | <u>CFDA No.</u> | <u>Name of Federal Program</u> | 97.036 | Public Assistance Grants | |
| <u>CFDA No.</u> | <u>Name of Federal Program</u> | | | | |
| 97.036 | Public Assistance Grants | | | | |
| 8. The threshold for determining type A and type B programs: | \$300,000 | | | | |
| 9. Elk County, Ks was determined to be a high risk auditee. | | | | | |

Section II – FINANCIAL STATEMENT FINDINGS

FINDING 10-1 Expenditure Recognition - Timing

Condition

FEMA fund expenditures were understated and Road & Bridge expenditures were overstated.

Cause

Expenditures were not recognized in the FEMA fund as disaster projects were completed.

Effect

Expenditures were misstated in the following funds and amounts:

| | |
|-----------------------------------|------------|
| Road and Bridge Fund - Overstated | \$ 416,665 |
| FEMA Fund - Understated | 416,665 |

Recommendation

Correct configuration and usage of general ledger system to credit encumbrances rather than cash.

Views of responsible officials

We concur with the audit findings.

County of Elk, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2010

| <u>Federal Grantor/Pass-through Grantor/Program Title</u> | <u>Federal CFDA Number</u> | <u>Federal Expenditures</u> |
|---|------------------------------------|---------------------------------|
| Department of Health and Human Services | | |
| Passed through State Department of Health and Environment | | |
| Bio-terrorism | 93.069 | 16,835 |
| Immunization | 93.268 | 755 |
| | | <hr/> |
| Total U.S. Department of Health and Human Services | | 17,590 |
| | | <hr/> |
| Department of Homeland Security | | |
| Passed through the Kansas Adjutant General's Office | | |
| Public Assistance Program | 97.036 | 463,415 (1) |
| Emergency Planning | 97.042 | 6,257 |
| | | <hr/> |
| Total U.S. Department of Homeland Security | | 469,672 |
| | | <hr/> |
| Department of Housing and Urban Development | | |
| Passed through Kansas Department of Commerce | | |
| Community Development Block Grant | 14.228 | 190,500 |
| | | |
| Various minor grants | | 13,248 |
| | | <hr/> |
| Total Expenditures of Federal Awards | | 691,010 |
| | | <hr/> <hr/> |

(1) Considered a major program.

(2) The County follows the statutory basis of accounting in preparing this schedule.

This method is consistent with the method used in the preparation of the County's financial statements.